

The Evening Herald.

Published by

THE EVENING HERALD, INC.
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Editorial Office 167**PUBLICITY FOR TAX DODGERS.**

In Saint Louis a serious shortage in tax collections and a threatened radical increase in the tax rate, to meet public expenses, has caused the tax collector to become unusually busy and has aroused public interest and feeling to an unusual degree. It appears that Saint Louis like other cities and sections of this great land of ours, has among its people certain rich men of high station and great political power, who, it is charged, do not pay into the public strong-box their just proportion of the money necessary to bear the public burdens.

To illustrate its charges to this effect the Saint Louis Times has begun the publication on its first page of an alphabetical list of rich men, the amount of property they return for taxation, and the actual amount of taxes they pay. Men who had been popularly supposed to be worth from one to fifty millions of dollars show up in the tax rolls as mere beggars, worth from fifteen to five hundred thousand dollars. In commenting upon this list the Times says, editorially:

That there should be no increase in the tax rate is certain. An examination of the record of living taxpayers shows this. Men of large affairs pay sums that run from the ridiculous up to the sublime. For the sublime there can be only commendation, but for the man of great affairs who does not pay his proper share of the public expense there is a word of caution. If he continues to pay a smaller amount than the law calls for he will get into trouble—and pay in the end.

More than this, he will aid the raising of the tax rate and this will be hurtful to the community and ultimately to his selfish self.

As evidence of the very wide variation among prominent taxpayers we are today publishing a list of important names from the best tax list. Many of these men pay taxes through corporations in which they are heavy holders and this fact is a valid defense in such instances. Other men having palatial homes in the West End, homes that cost thousands each year to maintain, cannot offer this excuse, because the maintenance of the home is evidence of cash in hand at some time in the course of the taxing period.

The public would like to know how much insurance is carried on household furniture and homes by some of the men who make a return on a paltry amount.

We call upon the assessor to open an investigation of his books for the forthcoming year. Upon the results of that investigation will be determined whether this city needs to raise its tax rate or merely collect the tax due under the present rate and law.

There is that in this Saint Louis situation which strikes one as strangely similar to the situation in New Mexico, where during the past few weeks radical raises in assessed valuations have been made in order to meet public requirements. There is reason for speculation as to whether or not rich men of this state, men whose names appear prominently in public affairs, are paying their just proportion of the public expense bill, and if they are not, what the effect would be on the tax rates if they should, or could be required to do so.

For the man of great affairs who does not pay his proper share of the public expense there is, indeed, a word of caution. If he continues to pay a smaller amount than the law calls for he will, as the Times asserts, get into trouble—and pay at the end.

There is in the mind of many a man familiar with New Mexico men and things as he reads this the thought of a man now a candidate for high office at the hands of the people of New Mexico, who has been charged repeatedly with notorious tax dodging, evasion and compromise to his own benefit and the disadvantage of the public treasuries. These charges never have been denied. Should this man actually become a candidate in a popular election he will in all probability be defeated, and the charges of tax

dodging lodged against him will be a principal factor in his defeat.

There are other men, rumored to be candidates for important public place, who, it is charged, evade just taxation to the extent of thousands of dollars each year—men whose sheep and cattle and lands it is asserted are returned at half their value or less. If these charges are true, such men when they come before the people are likely to find out that tax dodging is an expensive form of illegal gain.

The Saint Louis Times has set an interesting precedent in its campaign of publicity for taxpayers. The people of New Mexico just now are aware of this matter of taxation as they never have been before. It is not improbable that publication in each county of alphabetical lists of the supposedly rich men, with their assessment returns and the amount of taxes they pay, would prove as interesting reading for the masses of New Mexico people as the Saint Louis paper's lists seem to be to the people of the Missouri city where a further increase in the tax rate threatens to break the public back.

A WISE MOVE.

SUGGESTIONS made a few days ago by the Evening Herald have met with a commendable response from the Commercial Club. The directors have determined to send a delegation of ten members to El Paso to attend the convention of the American National Livestock Association, which meets there at the end of this month, in order that the club may have first hand knowledge of conditions to be met in entertaining a convention of the kind, and learn how to meet those conditions. Albuquerque has a fairly large-sized job on her hands in entertaining the convention of the Panhandle Southwestern association here in March, and the more we know about how to do it the better we will perform our duties as host to an organization whose friendship it is essential that we gain and retain.

WHO IS POOR?

THE supreme court of Pennsylvania has attempted a definition of a poor person. The ruling decided that the taint of pauperism should not cling to a person who had become temporarily dependent on public charity and that a man who, through illness, becomes a community charge was not in any sense a "poor person" after he recovered and found employment.

The poor law of the state says: "A poor person is one 'unable to maintain himself,' which is putting the matter in very simple terms, but remains inadequate, since a great many women, all children and numbers of wealthy invalids would be included in the term."

So narrow is the economical margin of safety maintained by a great portion of the population that the need of charity, public or private, looms as a nearby terror in the event of disability. Not only are casual laborers likely to find themselves unable to support themselves or those dependent on them, but men of salary with families are seldom equipped to weather a heavy storm in their affairs.

The phrases "rich man" and "poor man" are not used as they once were. A few tens of thousands lifted a citizen unmistakably into the rich class a generation ago. Now anything less than a plurality of millions confers little distinction. And men whose incomes would have been accounted princely in their fathers' time now complain that it is difficult to make ends meet.

The specter of poverty also is being robed of its horror for the great mass dwelling on the edge of it. Free hospitals, schools, clinics and unostentatious aid have in a measure robed charity of its sting. It would seem that society, instead of blaming its dependents or bestowing condescending pity on them, feels a share of blame for their plight.

Bernalillo Elects Officers.

Deming, N. M., Jan. 15.—The election of officers held by the Bernalillo Mining & Milling Co. held here Thursday, resulted in the re-election of the former officers with the exception of W. E. Holt, who was succeeded by W. M. Host. The reports of various officers showed the concern to be in a very satisfactory condition. The officers for this year are: Chris Rastell, president; Edward L. Foulks, vice-president; E. P. Vallardaghian, secretary; W. M. Host, treasurer; M. S. Nord, general manager; Louis Shy, assistant manager. The directors of the company are the above named officers and Alfred Strum.

The report of the company was very satisfactory, and financial statements will be mailed to all stockholders.

Vegas Gets Livestock Concern.

Santa Fe, N. M., Jan. 15.—Articles of incorporation yesterday were filed by the Chicago Livestock Company of East Las Vegas. A. T. Rogers, Jr., of East Las Vegas, is named statutory agent. The capital is \$250,000.

The incorporators and directors are John W. Fowler, Chicago, 16 shares; Rufus L. Price, four shares; Charles B. Garbett, five shares; Albert T. Rogers, Jr., one share.

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PRISON BOARD GIVES M'MANUS COMMENDATION FOR EFFICIENCY

Warden of Penitentiary Praised Highly by Commissioners: Institution Shows Balance on Hand of Over \$4500.

MANY IMPROVEMENTS MADE DURING YEAR

Recommendation Entered for Industrial Department and Building of Separate Quarters for Women.

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appropriations and the balance, \$2,729.25, was taken from convicts earnings, \$200 general appropriations.

Penitentiary Improvements.

During the year, seventy acres of farm land were purchased. This land adjoins the thirty acres purchased two years previously, and is located on the Santa Fe river, about two miles northwest from the penitentiary. This makes a farm of 100 acres.

The sewer line built in the state highway on a high corner of this farm, and with the contemplated improvements and leveling of the land, the entire tract can be irrigated from the sewer pipe line. When available, water from the Santa Fe river greater portion of this farm, but will not be needed when the contemplated improvements are made.

The sum of \$4,297.00 was spent on this farm during the year. The sum of \$4,797 in the purchase of land and the balance in building a barn, putting roof on house, building fences, and in building a main sewer ditch, and partially completing a series of sewage filter tanks. The filter tanks will be completed during the coming spring.

We now have accommodations for ten prisoners, and a yard at this farm, this being housed in a very comfortable six-room, single house. We expect to keep at least ten prisoners on this farm the year around, and as becomes necessary, send extra gangs of prisoners from the penitentiary to work there.

Steam Plant and Heating System.

We have remodeled the steam plant and heating system during the year at a cost for materials of \$1,884.12. This covers the purchase of a Wainwright water heater and necessary fittings and connections, a vacuum pump and necessary traps, fittings and connections for the Webster system of steam heating. We are now able to utilize all exhaust steam

from the engines and pumps in our heating lines.

The improvements above mentioned will result in a great saving in fuel, and will more than save the cost of installation the first year. This improvement is valued at \$3,500.

Hollow Tile Machine.

We purchased during the year a hollow tile machine which is to cost \$1,222, and on which we have paid the sum of \$272, the balance being paid during the coming fiscal year. We are now able to make a very superior building tile. This machine was purchased during the latter part of the year, but we have furnished building tile for two buildings in Santa Fe, and we expect that our next season's sales will prove very satisfactory.

In building brick irrigation ditches at the penitentiary, building brick sidewalks, and other miscellaneous improvements at the penitentiary, we have used materials costing \$564.27. These improvements are valued at \$1,600.

At a cost of \$245.82 we have installed at the penitentiary a five-ton Fairbanks wagon scales, also new scales for butcher shop, store and kitchen.

Library.

We spent during the year the sum of \$96.35 on new books for the library.

The Inmates.

The prisoners have been employed chiefly in the manufacture of brick and tile, building state roads, and in the gardens and on the farm. Twenty-five prisoners were employed for about six weeks in laying street pavement for the city of Santa Fe.

The amusements allowed prisoners continue to be the same,即 moving pictures, base ball, ice ball, and quoits.

The discipline has been satisfactory, the reports being about the same in number and kind as the previous year.

Brick, Lime and Tile Industries.

An average of 102 men have been

employed in the manufacture of brick during the year. The sales were \$79,315 red brick, 425,915 vitrified brick, 14,594 hollow building tile, 24,835 pounds lime. The sales in this department were about one-half the sales of previous year.

Swine Department.

At the close of the last fiscal year we had on hand pigs valued at \$1,322. We consumed at the penitentiary hogs valued at \$534.14, and from sales realized in cash the sum of \$68.23. We now have on hand pigs valued at \$1,007.50.

During the year we purchased a registered Berkshire boar. Our stock is in good condition, and during the year, we have sold a number of pigs throughout the state. We lost a great number of young pigs during the spring, which explains the poor showing made by this department, as compared with last year, but we have discovered the cause and should have better success from now on.

Garden and Ranch.

On account of a very late spring and two heavy fall storms during the summer, our garden crop was almost a failure compared with crops raised last year. Some of the vegetables we planted three times. Hardly any of the vegetables matured, and therefore were unfit for winter storage.

From the penitentiary gardens we harvested crops to the value of \$2,086.19.

We harvested an orchard on shares and earned 2,500 pounds of apples valued at \$50, making a total earned on farm and gardens of \$2,136.19.

Broad Work.

During the year an average of fifty men have been employed in building state roads, work being done in Bernalillo and Sandoval counties. The total number of men sent to the road camp during the year was 183.

We do not know what the camp maintained cost is, as the camps are supported by the state highway

commission, with the exception of clothing.

Needs of Institution and Recommendations.

I again recommend the establishment of an industrial department at this institution, for which an appropriation of at least \$2,500 would be necessary. Also a building of a separate women's quarters. And a new modern cell house or dormitory for the men. Several times during the fall, we have had to put two men in the single cells of cell house No. 2.

I recommend that some suitable industry be established, so that all the men that we find necessary to keep behind the walls, may be steadily employed. During the past two years much idleness has been caused by the brick plant not running full capacity, and the increase in number of prisoners.

An industry that would employ steadily from 50 to 100 men would be great benefit to the prisoners themselves, and to the institution, for at a penitentiary.

In concluding this report, I again wish to thank your honorable board for your most fair supervision and hearty cooperation.

Governor McDonald continues to show a keen interest in the institution, and especially in the effort made to better the condition of the inmates.

To the officers and employees I desire to express my sincere thanks for their loyalty and devotion to the best interest of the institution.

I again desire to thank the sisters in charge of St. Vincent sanitarium for the five prisoners on whom were performed surgical operations during the past year. There was no charge made to the state for this great accommodation.

Respectfully submitted,

JOHN B. McMANUS,
Superintendent.

**Announcement**

To Prospective Purchasers of Automobiles in 1916.